

Jun-03-04 10:17 From-
Paras Madho
Manager
Securities Operations

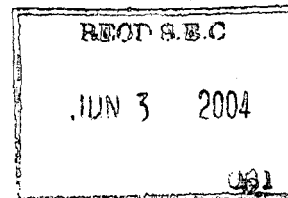


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1-32193

June 3, 2004



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Corporate Asset Backed Corporation, on behalf of CABCO Series 2004-101 Trust (Goldman Sachs Capital I), CABCO Series 2004-101 Trust (Goldman Sachs Capital I) Floating Rate Callable Certificates and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on June 3, 2004. Tentative listing date - June 4, 2004.

Sincerely,

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THOMSON
FINANCIAL